

## Exhibit 300: Capital Asset Summary

### Part I: Summary Information And Justification (All Capital Assets)

#### Section A: Overview & Summary Information

**Date Investment First Submitted:** 2009-06-30  
**Date of Last Change to Activities:** 2012-07-30  
**Investment Auto Submission Date:** 2012-02-27  
**Date of Last Investment Detail Update:** 2012-02-27  
**Date of Last Exhibit 300A Update:** 2012-08-31  
**Date of Last Revision:** 2012-08-31

**Agency:** 015 - Department of the Treasury      **Bureau:** 45 - Internal Revenue Service

**Investment Part Code:** 01

**Investment Category:** 00 - Agency Investments

**1. Name of this Investment:** Modernized e-File (MeF)

**2. Unique Investment Identifier (Ull):** 015-000000045

#### Section B: Investment Detail

- 1. Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

The Modernized e-file (MeF) Program provides a secure, web platform for electronically filing tax and information returns by registered Electronic Return Originators (ERO). This system uses a browser-based and application-to-application solution to provide ERO end users with optimized return filing. MeF is becoming the primary system for electronic filing of business and individual tax returns and forms. The MeF program supports the Treasury and IRS strategic goals by effectively and efficiently using resources to optimize return filing, expand e-Government, and reduce taxpayer burden. Beneficiaries include the tax preparation community and the taxpayers they represent. MeF also benefits large corporations and tax-exempt organizations that are required at a specific asset threshold to electronically file their tax returns or annual information returns by reducing the handling/mailing of voluminous paper returns which sometimes exceed 700 attachments/schedules. MeF has dependencies with: IRS.GOV - Portal Environment Information Return and Document Matching (IRDM) Individual Master File (IMF) Business Master File (BMF) Tax Return Data Base (TRDB) Electronic Fraud Detection System (EFDS).

- 2. How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an**

**assessment of the program impact if this investment isn't fully funded.**

Ability to E-file Attachments — MeF 1040 supports attachments and thus supports more taxpayers tax situations. The current no-attachment rule of Electronic Management System (EMS) limits the number of returns that can be e-filed. With MeF 1040, the IRS stores all tax return data in XML format. - Faster Acknowledgments - MeF 1040 provides acknowledgments of return acceptance or rejection within 5 minutes non-peak days and within 2 hours on peak days of e-filing, an improvement over the 48-hour turnaround currently provided by EMS. Without BY13 funding, MeF is at risk of not supporting operational and maintenance demands, legislative changes, customer requirements and system enhancements which may result in incorrect processing of tax returns.

**3. Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

Deployed into production MeF Release 6.2 which included enhanced disaster recovery and performance engineering for Release 7 response time requirements. Development of Release 7 consisting of Form 1040 and all associated schedules.

**4. Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

CY: Deploy into production MeF Release 7 consisting of Form 1040 and all associated schedules; development of MeF Release 8 which allows electronic filing of Forms 94x BY: Deploy into production MeF Release 8 which includes Forms 94x; development of MeF Release 9 consisting of Form 1041.

**5. Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2005-11-16

## Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding

	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	\$37.4			\$0.0
DME (Excluding Planning) Costs:	\$55.1	\$66.1	\$28.7	\$29.6
DME (Including Planning) Govt. FTEs:	\$8.0	\$2.0	\$2.0	\$2.1
Sub-Total DME (Including Govt. FTE):	\$100.5	\$68.1	\$30.7	\$31.7
O & M Costs:	\$24.8	\$13.0	\$10.0	\$10.3
O & M Govt. FTEs:	\$11.0	\$8.2	\$8.4	\$8.5
Sub-Total O & M Costs (Including Govt. FTE):	\$35.8	\$21.2	\$18.4	\$18.8
Total Cost (Including Govt. FTE):	\$136.3	\$89.3	\$49.1	\$50.5
Total Govt. FTE costs:	\$19.0	\$10.2	\$10.4	\$10.6
# of FTE rep by costs:	128	66	66	66
Total change from prior year final President's Budget (\$)		\$0.0	\$0.0	
Total change from prior year final President's Budget (%)		0.00%	0.00%	

2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:

## Section D: Acquisition/Contract Strategy (All Capital Assets)

Table I.D.1 Contracts and Acquisition Strategy

Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value (\$M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded	4486	TIRNO06D0001 90024	TIRNO06D0001 9	2050							
Awarded	4486	TIRNO99D0000 10153	TIRNO99D0000 1	2050							
Awarded	4486	TIRNO06D0001 90023	TIRNO06D0001 9	2050							

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

## Exhibit 300B: Performance Measurement Report

### Section A: General Information

**Date of Last Change to Activities:** 2012-07-30

### Section B: Project Execution Data

**Table II.B.1 Projects**

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
MeF Rel 7	Modernized eFile, Release 7	Develop solution needed to process Form 1040 and includes the remaining 125 forms and schedules.			
MeF Rel 8	Modernized eFile, Release 8	Design and development activities for delivery of Form 94x in January 2013.			

### Activity Summary

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M )	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
MeF Rel 7	Modernized eFile, Release 7							
MeF Rel 8	Modernized eFile, Release 8							

### Key Deliverables

Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
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Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
MeF Rel 7	MeF Release 7, MS 4b	Deliver the solution needed to process Form 1040 and the remaining 125 forms and schedules.	2011-12-29	2011-12-29	2011-12-29	246	0	0.00%
MeF Rel 8	MeF Release 8, MS 2-3	Launch logical design activities for processing of electronically filed Form 94x through MeF.	2012-03-20	2012-03-20		169	-164	-97.04%
MeF Rel 7	Release 7, MS 5	Deploy the solution that processes Form 1040 and the remaining 125 forms and schedules.	2012-05-17	2012-05-17	2012-05-17	139	0	0.00%
MeF Rel 8	MeF, Release 8, MS 4a	Physical design activities for processing of electronically filed Form 94x through MeF.	2012-07-31	2012-07-16	2012-07-16	132	15	11.36%

## Section C: Operational Data

Table II.C.1 Performance Metrics

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
Total quarterly cost savings derived from electronically filed tax returns	millions of dollars	Mission and Business Results - Management of Government Resources	Over target	3.500000	3.500000	3.500000	3.500000	Quarterly
Percent of individual tax returns processed electronically.	percentage	Customer Results - Service Coverage	Over target	60.000000	0.000000	47.310000	60.000000	Quarterly
Error rate for electronically filed tax returns	percentage	Process and Activities - Quality	Under target	8.000000	8.000000	8.000000	8.000000	Monthly
The percentage of scheduled system availability per the approved Service Level Agreement, as documented monthly by IRS Enterprise Services.	percentage	Technology - Reliability and Availability	Over target	99.000000	99.000000	99.000000	99.000000	Monthly
The average number of minutes within which electronic filers receive acknowledgement of their electronically filed tax returns.	minutes	Technology - Effectiveness	Under target	5.000000	5.000000	5.000000	5.000000	Monthly
Percent of business tax returns processed electronically by MeF.	percentage	Customer Results - Customer Benefit	Over target	50.000000	0.000000	0.000000	55.000000	Quarterly